

(a) Only one-half of the tax levied in this section shall be collected from those persons whose gross receipts from the business or profession for the preceding year did not exceed one thousand dollars (\$1,000.00).

One-half tax where receipts do not exceed \$1,000.00.

(b) License revocable for failure to pay tax.

Whenever it shall be made to appear to any judge of the Superior Court that any person practicing any profession for which the payment of a license tax is required by this section has failed, or fails, to pay the professional tax levied in this section, and execution has been issued for the same by the Commissioner of Revenue and returned by the proper officer "no property to be found," or returned for other cause without payment of the tax, it shall be the duty of the judge presiding in the Superior Court of the county in which such person resides, upon presentation therefor, to cause the clerk of said court to issue a rule requiring such person to show cause by the next term of court why such person should not be deprived of license to practice such profession for failure to pay such professional tax. Such rule shall be served by the sheriff upon said person twenty days before the next term of the court, and if at the return term of court such person fails to show sufficient cause, the said judge may enter a judgment suspending the professional license of such person until all such tax as may be due shall have been paid, and such order of suspension shall be binding upon all courts, boards and commissions having authority of law in this State with respect to the granting or continuing of license to practice any such profession.

Superior Court judges authorized to revoke licenses for failure to pay tax.

Rule to show cause.

Service by sheriff.

Judgment.

(c) Counties, cities, or towns shall not levy any license tax on the business or professions taxed under this section; and the state-wide license herein provided for shall privilege the licensee to engage in such business or profession in every county, city, or town in this State, except the same shall not apply to photographers, canvassers of any photographers, agents of a photographer in transmitting pictures or photographs to be copied, enlarged, or colored, as set out in the first paragraph of this section, and counties, cities or towns may levy a tax not in excess of that levied by the State.

Local units may not tax.

Photographers excepted.

SEC. 110. *Detectives.*

Detectives.

Every person, whether acting as an individual, as a member of a partnership, or as an officer and/or agent of a corporation, who is engaged in business as a detective or what is ordinarily known as "secret service work," or who is engaged in the business of soliciting such business, shall apply for and obtain from the Commissioner of Revenue a state-wide license for the privilege of engaging in such business, and shall pay for such license a tax of twenty-five dollars (\$25.00): *Provided*, any such person regularly employed by United States Government, any state or

Defined.

Amount of tax.

Government men excepted.